

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Daugherty Public Library District

Unit Code: 088/015/10 County: ST. CLAIR

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$197,050

Equalized Assessed Valuation: \$88,815,029

Population: 7,832

Employees:

Full Time: 1

Part Time: 7

Salaries Paid: \$103,018

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$477,350	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$61	\$52	\$27
Revenue Collected During FY 08:	\$215,885	\$231,186	\$162,040
Expenditures During FY 08:	\$200,893	\$215,143	\$146,112
Per Capita Revenue:	\$28	\$52	\$37
Per Capita Expenditures:	\$26	\$44	\$35
Revenues over (under) Expenditures:	\$14,992	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	245.08%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$492,342	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$63	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$471,896	\$63,481	\$
Total Unrestricted Net Assets:	\$20,446	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Des Plaines Valley Public Library District**

Unit Code: **099/003/10** County: **WILL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,605,000**

Equalized Assessed Valuation: **\$1,469,950,605**

Population: **73,910**

Employees:

Full Time: **24**

Part Time: **35**

Salaries Paid: **\$1,005,487**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,915,985	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$26	\$70	\$49
Revenue Collected During FY 08:	\$2,260,975	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$2,074,161	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$31	\$110	\$78
Per Capita Expenditures:	\$28	\$95	\$67
Revenues over (under) Expenditures:	\$186,814	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	101.38%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$2,102,799	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$28	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,160,869	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$910,833	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dixmoor Public Library District**

Unit Code: **016/033/10**

County: **COOK**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$53,250

Equalized Assessed Valuation:

\$30,417,100

Population:

4,200

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$79,948	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$19	\$52	\$27
Revenue Collected During FY 08:	\$59,172	\$231,186	\$162,040
Expenditures During FY 08:	\$51,542	\$215,143	\$146,112
Per Capita Revenue:	\$14	\$52	\$37
Per Capita Expenditures:	\$12	\$44	\$35
Revenues over (under) Expenditures:	\$7,630	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	169.92%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$87,578	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$21	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dodge Memorial Public Library District**

Unit Code: **002/010/10** County: **ALEXANDER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,000**

Equalized Assessed Valuation: **\$8,234,734**

Population: **17,520**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$6,328**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,840	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$1	\$52	\$27
Revenue Collected During FY 08:	\$16,464	\$231,186	\$162,040
Expenditures During FY 08:	\$14,110	\$215,143	\$146,112
Per Capita Revenue:	\$1	\$52	\$37
Per Capita Expenditures:	\$1	\$44	\$35
Revenues over (under) Expenditures:	\$2,354	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	79.33%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$11,194	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$1	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Dolton Public Library District**

Unit Code: **016/035/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,997,500**

Equalized Assessed Valuation: **\$276,810,487**

Population: **25,614**

Employees:

Full Time: **7**

Part Time: **18**

Salaries Paid: **\$510,449**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$662,135	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$26	\$70	\$49
Revenue Collected During FY 08:	\$1,273,701	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$931,052	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$50	\$110	\$78
Per Capita Expenditures:	\$36	\$95	\$67
Revenues over (under) Expenditures:	\$342,649	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	107.92%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,004,784	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$39	\$84	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,700,759	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dongola Public Library District**

Unit Code: **091/005/10** County: **UNION**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$37,475**

Equalized Assessed Valuation: **\$12,007,175**

Population: **1,944**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$13,558**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$84,478	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$43	\$52	\$27
Revenue Collected During FY 08:	\$35,972	\$231,186	\$162,040
Expenditures During FY 08:	\$46,860	\$215,143	\$146,112
Per Capita Revenue:	\$19	\$52	\$37
Per Capita Expenditures:	\$24	\$44	\$35
Revenues over (under) Expenditures:	-\$10,888	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	157.04%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$73,590	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$38	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Doyle Public Library District**

Unit Code: **068/020/10**

County: **Montgomery**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$39,900

Equalized Assessed Valuation:

\$25,932,105

Population:

1,714

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$21,640

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$85,748	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$50	\$52	\$27
Revenue Collected During FY 08:	\$42,802	\$231,186	\$162,040
Expenditures During FY 08:	\$34,941	\$215,143	\$146,112
Per Capita Revenue:	\$25	\$52	\$37
Per Capita Expenditures:	\$20	\$44	\$35
Revenues over (under) Expenditures:	\$7,861	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	267.91%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$93,609	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$55	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$93,609	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Dundee Public Library District**

Unit Code: **045/015/10** County: **KANE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,688,560**

Equalized Assessed Valuation: **\$1,964,491,203**

Population: **54,486**

Employees:

Full Time: **18**

Part Time: **22**

Salaries Paid: **\$990,415**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,538,756	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$47	\$70	\$49
Revenue Collected During FY 08:	\$2,732,254	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$2,214,058	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$50	\$110	\$78
Per Capita Expenditures:	\$41	\$95	\$67
Revenues over (under) Expenditures:	\$518,196	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	101.94%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$2,256,952	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$41	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$3,861,127	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Dunlap Public Library District**

Unit Code: **072/020/10** County: **PEORIA**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,536,250**

Equalized Assessed Valuation: **\$175,144,679**

Population: **6,293**

Employees:

Full Time: **2**

Part Time: **9**

Salaries Paid: **\$147,841**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$3,468,225	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$551	\$52	\$27
Revenue Collected During FY 08:	\$453,857	\$231,186	\$162,040
Expenditures During FY 08:	\$288,557	\$215,143	\$146,112
Per Capita Revenue:	\$72	\$52	\$37
Per Capita Expenditures:	\$46	\$44	\$35
Revenues over (under) Expenditures:	\$165,300	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	384.08%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$1,108,278	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$176	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$2,154,800	\$63,481	\$
Total Unrestricted Net Assets:	\$354,650	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,475,000	\$136,963	\$
Per Capita Debt:	\$393	\$18	\$
General Obligation Debt over EAV:	1.41%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: East Alton Public Library District

Unit Code: 057/015/10 County: MADISON

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$457,580

Equalized Assessed Valuation: \$143,950,783

Population: 15,000

Employees:

Full Time: 5

Part Time: 4

Salaries Paid: \$213,084

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$120,749	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$8	\$52	\$27
Revenue Collected During FY 08:	\$432,245	\$231,186	\$162,040
Expenditures During FY 08:	\$427,520	\$215,143	\$146,112
Per Capita Revenue:	\$29	\$52	\$37
Per Capita Expenditures:	\$29	\$44	\$35
Revenues over (under) Expenditures:	\$4,725	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	32.27%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$137,967	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$9	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$105,614	\$63,481	\$
Total Unrestricted Net Assets:	-\$4,613	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$49,826	\$136,963	\$
Per Capita Debt:	\$3	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **East Dubuque Public Library District**

Unit Code: **043/010/10** County: **JO DAVIESS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$579,903**

Equalized Assessed Valuation: **\$82,540,645**

Population: **4,500**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$64,935**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$422,107	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$94	\$52	\$27
Revenue Collected During FY 08:	\$201,906	\$231,186	\$162,040
Expenditures During FY 08:	\$226,411	\$215,143	\$146,112
Per Capita Revenue:	\$45	\$52	\$37
Per Capita Expenditures:	\$50	\$44	\$35
Revenues over (under) Expenditures:	-\$24,505	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	175.61%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$397,602	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$88	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$277,314	\$63,481	\$
Total Unrestricted Net Assets:	\$120,288	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **East Hazel Crest Public Library District**

Unit Code: **016/101/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$78,100**

Equalized Assessed Valuation: **\$29,017,717**

Population: **1,625**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$68,981	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$42	\$52	\$27
Revenue Collected During FY 08:	\$72,604	\$231,186	\$162,040
Expenditures During FY 08:	\$68,962	\$215,143	\$146,112
Per Capita Revenue:	\$45	\$52	\$37
Per Capita Expenditures:	\$42	\$44	\$35
Revenues over (under) Expenditures:	\$3,642	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	105.31%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$72,623	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$45	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Edward Chipman Public Library District**

Unit Code: **046/030/10** County: **Kankakee**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$93,750**

Equalized Assessed Valuation: **\$110,457,813**

Population: **3,171**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$32,520**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$198,785	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$63	\$52	\$27
Revenue Collected During FY 08:	\$101,728	\$231,186	\$162,040
Expenditures During FY 08:	\$72,982	\$215,143	\$146,112
Per Capita Revenue:	\$32	\$52	\$37
Per Capita Expenditures:	\$23	\$44	\$35
Revenues over (under) Expenditures:	\$28,746	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	311.76%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$227,531	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$72	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$227,532	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Eisenhower Public Library District

Unit Code: 016/036/10 County: COOK

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$15,579,100

Equalized Assessed Valuation: \$878,407,228

Population: 22,879

Employees:

Full Time: 7

Part Time: 38

Salaries Paid: \$814,748

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,451,475	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$107	\$70	\$49
Revenue Collected During FY 08:	\$3,687,073	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$2,798,376	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$161	\$110	\$78
Per Capita Expenditures:	\$122	\$95	\$67
Revenues over (under) Expenditures:	\$888,697	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	71.45%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,999,406	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$87	\$84	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$934,302	\$256,416
Total Unrestricted Net Assets:	-\$9,718,345	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,885,000	\$2,908,243	\$790,000
Per Capita Debt:	\$519	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Ela Area Public Library District**

Unit Code: **049/030/10**

County: **LAKE**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$7,008,000

Equalized Assessed Valuation:

\$1,902,004,538

Population:

32,419

Employees:

Full Time:

27

Part Time:

71

Salaries Paid:

\$2,236,885

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,093,996	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$188	\$70	\$49
Revenue Collected During FY 08:	\$4,739,086	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$4,578,996	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$146	\$110	\$78
Per Capita Expenditures:	\$141	\$95	\$67
Revenues over (under) Expenditures:	\$160,090	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	142.79%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$6,538,445	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$202	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$907,823	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$8,194,512	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,587,565	\$2,908,243	\$790,000
Per Capita Debt:	\$357	\$92	\$26
General Obligation Debt over EAV:	0.61%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Eldorado Memorial Public Library District**

Unit Code: **082/010/10** County: **SALINE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$217,800**

Equalized Assessed Valuation: **\$41,221,206**

Population: **5,200**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$89,498**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$127,341	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$24	\$52	\$27
Revenue Collected During FY 08:	\$245,878	\$231,186	\$162,040
Expenditures During FY 08:	\$215,120	\$215,143	\$146,112
Per Capita Revenue:	\$47	\$52	\$37
Per Capita Expenditures:	\$41	\$44	\$35
Revenues over (under) Expenditures:	\$30,758	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	73.49%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$158,099	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$30	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$158,099	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Elkhart Public Library District**

Unit Code: **054/005/10** County: **LOGAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$53,970**

Equalized Assessed Valuation: **\$23,761,536**

Population: **777**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$22,013**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$20,313	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$26	\$52	\$27
Revenue Collected During FY 08:	\$58,615	\$231,186	\$162,040
Expenditures During FY 08:	\$49,987	\$215,143	\$146,112
Per Capita Revenue:	\$75	\$52	\$37
Per Capita Expenditures:	\$64	\$44	\$35
Revenues over (under) Expenditures:	\$8,628	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	57.90%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$28,941	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$37	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ella Johnson Public Library District**

Unit Code: **045/005/10** County: **KANE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$740,000**

Equalized Assessed Valuation: **\$522,784,210**

Population: **3,871**

Employees:

Full Time: **1**

Part Time: **11**

Salaries Paid: **\$192,874**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$574,366	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$148	\$52	\$27
Revenue Collected During FY 08:	\$540,221	\$231,186	\$162,040
Expenditures During FY 08:	\$433,473	\$215,143	\$146,112
Per Capita Revenue:	\$140	\$52	\$37
Per Capita Expenditures:	\$112	\$44	\$35
Revenues over (under) Expenditures:	\$106,748	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	157.13%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$681,114	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$176	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$681,114	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$8,609	\$136,963	\$
Per Capita Debt:	\$2	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Erie Public Library District**

Unit Code: **098/010/10**

County: **WHITESIDE**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$856,450

Equalized Assessed Valuation:

\$44,261,504

Population:

3,345

Employees:

Full Time:

1

Part Time:

8

Salaries Paid:

\$51,345

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$391,728	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$117	\$52	\$27
Revenue Collected During FY 08:	\$163,927	\$231,186	\$162,040
Expenditures During FY 08:	\$194,925	\$215,143	\$146,112
Per Capita Revenue:	\$49	\$52	\$37
Per Capita Expenditures:	\$58	\$44	\$35
Revenues over (under) Expenditures:	-\$30,998	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	185.06%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$360,730	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$108	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$275,069	\$16,548	\$
Total Unreserved Funds:	\$85,661	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Eureka Public Library District

Unit Code: 102/005/10

County: WOODFORD

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$983,900

Equalized Assessed Valuation:

\$85,480,604

Population:

6,231

Employees:

Full Time:

5

Part Time:

6

Salaries Paid:

\$233,604

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$429,855	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$69	\$52	\$27
Revenue Collected During FY 08:	\$444,463	\$231,186	\$162,040
Expenditures During FY 08:	\$414,189	\$215,143	\$146,112
Per Capita Revenue:	\$71	\$52	\$37
Per Capita Expenditures:	\$66	\$44	\$35
Revenues over (under) Expenditures:	\$30,274	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	111.09%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$460,129	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$74	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$337,728	\$63,481	\$
Total Unrestricted Net Assets:	\$144,740	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Evans Public Library District**

Unit Code: **026/005/10** County: **FAYETTE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$446,464**

Equalized Assessed Valuation: **\$90,837,549**

Population: **11,791**

Employees:

Full Time: **4**

Part Time: **8**

Salaries Paid: **\$170,651**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$589,813	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$50	\$52	\$27
Revenue Collected During FY 08:	\$361,973	\$231,186	\$162,040
Expenditures During FY 08:	\$360,600	\$215,143	\$146,112
Per Capita Revenue:	\$31	\$52	\$37
Per Capita Expenditures:	\$31	\$44	\$35
Revenues over (under) Expenditures:	\$1,373	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	163.95%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$591,186	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$50	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$133,829	\$16,548	\$
Total Unreserved Funds:	\$457,357	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Farmersville-Waggoner Public Library District**

Unit Code: **068/001/10** County: **MONTGOME**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$164,150**

Equalized Assessed Valuation: **\$22,351,284**

Population: **1,655**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$32,358**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$42,260	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$26	\$52	\$27
Revenue Collected During FY 08:	\$83,049	\$231,186	\$162,040
Expenditures During FY 08:	\$78,421	\$215,143	\$146,112
Per Capita Revenue:	\$50	\$52	\$37
Per Capita Expenditures:	\$47	\$44	\$35
Revenues over (under) Expenditures:	\$4,628	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	59.79%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$46,888	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$28	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Farmington Public Library District

Unit Code: 029/015/10 County: FULTON

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$437,603

Equalized Assessed Valuation: \$95,418,574

Population: 7,267

Employees:

Full Time: 2

Part Time: 3

Salaries Paid: \$104,838

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$678,225	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$93	\$52	\$27
Revenue Collected During FY 08:	\$282,487	\$231,186	\$162,040
Expenditures During FY 08:	\$266,214	\$215,143	\$146,112
Per Capita Revenue:	\$39	\$52	\$37
Per Capita Expenditures:	\$37	\$44	\$35
Revenues over (under) Expenditures:	\$16,273	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	260.88%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$694,498	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$96	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$338,208	\$63,481	\$
Total Unrestricted Net Assets:	\$356,290	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Flagg-Rochelle Public Library District**

Unit Code: **071/015/10** County: **OGLE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$903,582**

Equalized Assessed Valuation: **\$232,740,299**

Population: **13,370**

Employees:

Full Time: **10**

Part Time: **3**

Salaries Paid: **\$209,232**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$118,425	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$9	\$52	\$27
Revenue Collected During FY 08:	\$470,783	\$231,186	\$162,040
Expenditures During FY 08:	\$444,750	\$215,143	\$146,112
Per Capita Revenue:	\$35	\$52	\$37
Per Capita Expenditures:	\$33	\$44	\$35
Revenues over (under) Expenditures:	\$26,033	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	32.48%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$144,458	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$11	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$251,511	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$80,000	\$136,963	\$
Per Capita Debt:	\$6	\$18	\$
General Obligation Debt over EAV:	0.03%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Fondulac Public Library District**

Unit Code: **090/020/10**

County: **TAZEWELL**

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,648,865

Equalized Assessed Valuation:

\$376,012,864

Population:

20,836

Employees:

Full Time:

13

Part Time:

5

Salaries Paid:

\$488,003

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,992,353	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$144	\$70	\$49
Revenue Collected During FY 08:	\$1,357,661	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,017,917	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$65	\$110	\$78
Per Capita Expenditures:	\$49	\$95	\$67
Revenues over (under) Expenditures:	\$339,744	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	239.73%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$2,440,222	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$117	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$256,416	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$2,183,806	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Forrest Public Library District**

Unit Code: **053/010/10** County: **LIVINGSTON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,460**

Equalized Assessed Valuation: **\$32,645,521**

Population: **2,164**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$40,641**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$168,358	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$78	\$52	\$27
Revenue Collected During FY 08:	\$118,958	\$231,186	\$162,040
Expenditures During FY 08:	\$91,815	\$215,143	\$146,112
Per Capita Revenue:	\$55	\$52	\$37
Per Capita Expenditures:	\$42	\$44	\$35
Revenues over (under) Expenditures:	\$27,143	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	212.93%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$195,501	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$90	\$58	\$31

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$195,502	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Fossil Ridge Public Library District

Unit Code: 099/005/10 County: WILL

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,438,559

Equalized Assessed Valuation: \$575,855,703

Population: 13,478

Employees:

Full Time: 6

Part Time: 13

Salaries Paid: \$308,704

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,011,832	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$75	\$52	\$27
Revenue Collected During FY 08:	\$680,763	\$231,186	\$162,040
Expenditures During FY 08:	\$805,146	\$215,143	\$146,112
Per Capita Revenue:	\$51	\$52	\$37
Per Capita Expenditures:	\$60	\$44	\$35
Revenues over (under) Expenditures:	-\$124,383	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	110.22%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$887,449	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$66	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$645,826	\$63,481	\$
Total Unrestricted Net Assets:	\$215,564	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Fountaindale Public Library District

Unit Code: 099/010/10 County: WILL

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$8,519,458

Equalized Assessed Valuation: \$2,709,413,749

Population: 71,474

Employees:

Full Time: 50

Part Time: 51

Salaries Paid: \$2,877,281

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$2,511,076	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$35	\$70	\$49
Revenue Collected During FY 08:	\$8,096,185	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$6,274,274	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$113	\$110	\$78
Per Capita Expenditures:	\$88	\$95	\$67
Revenues over (under) Expenditures:	\$1,821,911	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	42.80%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$2,685,686	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$38	\$84	\$61

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$6,632	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$9,299,532	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$37,740	\$2,908,243	\$790,000
Per Capita Debt:	\$1	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Four Star Public Library District

Unit Code: 001/030/10

County: ADAMS

Fiscal Year End:

6/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$143,759

Equalized Assessed Valuation:

\$46,369,041

Population:

4,670

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$52,807

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$47,122	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$10	\$52	\$27
Revenue Collected During FY 08:	\$94,321	\$231,186	\$162,040
Expenditures During FY 08:	\$84,284	\$215,143	\$146,112
Per Capita Revenue:	\$20	\$52	\$37
Per Capita Expenditures:	\$18	\$44	\$35
Revenues over (under) Expenditures:	\$10,037	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	67.82%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$57,159	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$12	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$57,158	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$136,963	\$
Per Capita Debt:	\$	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Fox Lake Public Library District

Unit Code: 049/004/10 County: LAKE

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$4,243,626

Equalized Assessed Valuation: \$739,839,436

Population: 18,533

Employees:

Full Time: 6

Part Time: 10

Salaries Paid: \$369,058

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,639,859	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$88	\$70	\$49
Revenue Collected During FY 08:	\$1,269,117	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$932,984	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$68	\$110	\$78
Per Capita Expenditures:	\$50	\$95	\$67
Revenues over (under) Expenditures:	\$336,133	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	211.79%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,975,992	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$107	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,223,610	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,917,086	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,975,000	\$2,908,243	\$790,000
Per Capita Debt:	\$538	\$92	\$26
General Obligation Debt over EAV:	1.35%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Fox River Grove Public Library District**

Unit Code: **063/020/10** County: **MCHENRY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,263,021**

Equalized Assessed Valuation: **\$121,696,749**

Population: **4,235**

Employees:

Full Time: **2**

Part Time: **7**

Salaries Paid: **\$198,706**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$931,601	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$220	\$52	\$27
Revenue Collected During FY 08:	\$436,755	\$231,186	\$162,040
Expenditures During FY 08:	\$399,138	\$215,143	\$146,112
Per Capita Revenue:	\$103	\$52	\$37
Per Capita Expenditures:	\$94	\$44	\$35
Revenues over (under) Expenditures:	\$37,617	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	242.83%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$969,219	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$229	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$33,430	\$63,481	\$
Total Unrestricted Net Assets:	\$919,623	\$161,698	\$254



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$695,000	\$136,963	\$
Per Capita Debt:	\$164	\$18	\$
General Obligation Debt over EAV:	0.57%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Frankfort Public Library District**

Unit Code: **099/020/10** County: **WILL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,447,850**

Equalized Assessed Valuation: **\$1,167,053,520**

Population: **28,699**

Employees:

Full Time: **9**

Part Time: **25**

Salaries Paid: **\$744,407**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$579,482	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$20	\$70	\$49
Revenue Collected During FY 08:	\$1,785,399	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,801,569	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$62	\$110	\$78
Per Capita Expenditures:	\$63	\$95	\$67
Revenues over (under) Expenditures:	-\$16,170	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	31.27%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$563,312	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$20	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$2,326,056	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$924,000	\$2,908,243	\$790,000
Per Capita Debt:	\$32	\$92	\$26
General Obligation Debt over EAV:	0.05%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Franklin Park Public Library District**

Unit Code: **016/037/10** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,729,370**

Equalized Assessed Valuation: **\$821,305,375**

Population: **19,434**

Employees:

Full Time: **5**

Part Time: **26**

Salaries Paid: **\$735,487**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,922,081	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$99	\$70	\$49
Revenue Collected During FY 08:	\$1,712,798	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$1,763,481	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$88	\$110	\$78
Per Capita Expenditures:	\$91	\$95	\$67
Revenues over (under) Expenditures:	-\$50,683	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	106.12%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$1,871,398	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$96	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$195,330	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$1,676,067	\$2,317,163	\$1,511,924

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$2,908,243	\$790,000
Per Capita Debt:	\$	\$92	\$26
General Obligation Debt over EAV:	0.00%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Freeburg Area Public Library
District

Unit Code: 088/020/10 County: St. Clair

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$175,006

Equalized Assessed Valuation: \$119,173,074

Population: 4,164

Employees:

Full Time: 1

Part Time: 5

Salaries Paid: \$83,213

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$323,482	\$239,634	\$109,378
Per Capita Beginning Fund Balance:	\$78	\$52	\$27
Revenue Collected During FY 08:	\$233,560	\$231,186	\$162,040
Expenditures During FY 08:	\$202,754	\$215,143	\$146,112
Per Capita Revenue:	\$56	\$52	\$37
Per Capita Expenditures:	\$49	\$44	\$35
Revenues over (under) Expenditures:	\$30,806	\$16,043	\$4,673
Ratio of Fund Balance to Expenditures:	201.86%	127.87%	86.63%
Ending Fund Balance for FY 08:	\$409,288	\$248,002	\$128,230
Per Capita Ending Fund Balance:	\$98	\$58	\$31

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$16,548	\$
Total Unreserved Funds:	\$	\$34,002	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$63,481	\$
Total Unrestricted Net Assets:	\$407,415	\$161,698	\$254

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$255,898	\$136,963	\$
Per Capita Debt:	\$61	\$18	\$
General Obligation Debt over EAV:	0.00%	0.05%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$	\$
Expenditures During FY 08:	\$	\$	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$	\$
Ratio of Retained Earnings to Expenditures:	0.00%	0.00%	0.00%
Ending Retained Earnings for FY 08:	\$	\$	\$
Per Capita Ending Retained Earnings:	\$	\$	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Fremont Public Library District**

Unit Code: **049/005/10** County: **LAKE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$5,119,750**

Equalized Assessed Valuation: **\$1,251,091,698**

Population: **29,620**

Employees:

Full Time: **23**

Part Time: **40**

Salaries Paid: **\$1,487,658**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$494,164	\$1,887,671	\$1,171,582
Per Capita Beginning Fund Balance:	\$17	\$70	\$49
Revenue Collected During FY 08:	\$3,156,411	\$2,793,969	\$2,059,780
Expenditures During FY 08:	\$3,017,654	\$2,472,899	\$1,801,569
Per Capita Revenue:	\$107	\$110	\$78
Per Capita Expenditures:	\$102	\$95	\$67
Revenues over (under) Expenditures:	\$138,757	\$321,070	\$241,071
Ratio of Fund Balance to Expenditures:	20.97%	96.41%	77.94%
Ending Fund Balance for FY 08:	\$632,921	\$2,158,636	\$1,511,924
Per Capita Ending Fund Balance:	\$21	\$84	\$61

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$920,295	\$934,302	\$256,416
Total Unrestricted Net Assets:	\$367,543	\$2,317,163	\$1,511,924



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$7,632,222	\$2,908,243	\$790,000
Per Capita Debt:	\$258	\$92	\$26
General Obligation Debt over EAV:	0.61%	0.27%	0.05%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$173	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$	\$
Revenue Collected During FY 08:	\$	\$100	\$
Expenditures During FY 08:	\$	\$42	\$
Per Capita Revenue:	\$	\$	\$
Per Capita Expenditures:	\$	\$	\$
Operating Income (loss):	\$	\$58	\$
Ratio of Retained Earnings to Expenditures:	0.00%	6.61%	0.00%
Ending Retained Earnings for FY 08:	\$	\$231	\$
Per Capita Ending Retained Earnings:	\$	\$	\$